



State Board of Equalization

# News Release

**Chairman Jerome E. Horton**

**4<sup>th</sup> District – Los Angeles**

Kristine Cazadd  
Interim Executive Director  
[www.boe.ca.gov](http://www.boe.ca.gov)

**For Immediate Release**  
**September 2, 2011**

**Contact:** NR 104-11-H  
**Anita Gore**  
**916-327-8988**

## **California Offers Emergency Relief for Sales and Use Taxpayers and Other Tax and Fee Payers Affected by Irene**

*California State Board of Equalization Chairman Jerome E. Horton Announces Extensions and Penalty Relief*

Jerome E. Horton, Chairman of the California State Board of Equalization (BOE), today announced that the BOE is making emergency tax relief available to those taxpayers and fee payers directly affected by Hurricane Irene and Tropical Storm Irene. Extensions to file and pay taxes and relief of penalties and interest are available for those individuals and/or businesses who owe sales and use taxes or other taxes and fees to the BOE who have been affected by Hurricane Irene and Tropical Storm Irene.

“Those hit by this natural disaster will feel the disastrous effects for months to come,” said Chairman Horton. “We want BOE taxpayers to know that we can offer some relief.”

The BOE has also made emergency tax filing relief available to taxpayers and fee payers directly affected by the aftermath of Hurricane Irene and Tropical Storm Irene in the states of Vermont, New Jersey, New York, Delaware, Pennsylvania, District of Columbia, and North Carolina, as well as Puerto Rico.

Emergency relief for taxpayers and fee payers may include extensions for filing returns or to make payments, relief of interest and penalties, and expediting copies of BOE tax records. Any taxpayer or fee payer who, as a result of Hurricane Irene and Tropical Storm Irene, cannot meet tax filing and payment deadlines may apply. The BOE may also extend these relief provisions to include delays caused by disruption of the normal activities of the U.S. Postal Service or other private mail and freight companies.

### **Extensions for Filing Returns**

Special relief in the form of a one-month extension of time to file or pay taxes or fees and is available for the following tax and fee programs:

Sales and Use Taxes	Oil Spill Prevention Fee and Oil Spill Response Fee
Alcoholic Beverage Tax	Childhood Lead Poisoning Prevention Fee
Cigarettes and Tobacco Products Excise Taxes	Integrated Waste Management Fee
Energy Resources Surcharge	Occupational Lead Poisoning Prevention Fee
Emergency Telephone Users Surcharge	Electronic Waste Recycling (eWaste) Fee
Natural Gas Surcharge	Marine Invasive Species Fee (Ballast Water Management Fee)
Timber Yield Tax	California Tire Fee (Tire recycling fee)*
Fuel Taxes (Diesel Fuel Tax, Interstate User	Hazardous Substances Fees (Environmental Fee, Activity

Tax, Use Fuel Tax, Motor Vehicle Fuel Tax, Aircraft Jet Fuel )	Fee, Generator Fee, Disposal Fee, Facility Fee)
Underground Storage Tank Maintenance Fee	Water Rights Fee

### **Relief of Interest and Penalties**

Relief from interest and penalties may be provided for those persons who are unable to file their returns or make their tax and fee payments in a timely manner. Relief from interest and penalties are available for the tax and fee programs listed above, including Insurance Taxes. (\*Relief from penalties, but not interest, is available for the California Tire Fee and Natural Gas Surcharge.)

Taxpayers and fee payers requesting extensions for filing, audits, billing notices, assessments and relief from subsequent penalties must fill out forms: [BOE 468 - Request for Extension of Time to File a Tax Return](#) and/or [BOE 735 - Request for Relief from Penalty, Collection Cost Recovery Fee, and/or Interest](#), available on the BOE website at <http://www.boe.ca.gov/sutax/staxformsn.htm>. Taxpayers and fee payers must also include, with their returns, a signed statement under penalty of perjury, stating the cause for the late filing, including how Hurricane Irene and Tropical Storm Irene impacted the ability to report the taxes timely.

Please note that the relief program for Interstate User Tax under the International Fuel Tax Agreement (IFTA) applies to California tax payments only. To waive interest and penalties for another jurisdiction, the BOE must receive written approval from the other jurisdiction. For information regarding IFTA, call the BOE's Motor Carrier Office at 916-322-9669.

Business owners and fee payers needing to obtain copies of BOE tax records will be able to receive replacements free of charge. To obtain copies of critically needed tax records on file with the BOE, including prior tax returns filed with the BOE, copies of audits, and permit applications, call the Taxpayer Information Call Center at 800-400-7115. Requests for copies of tax records from disaster victims will be handled on an expedited basis.

For More Information, visit the BOE website at [www.boe.ca.gov](http://www.boe.ca.gov) or call the BOE Taxpayer Information Call Center at 800-400-7115 (TDD/TTY: 800-735-2929, outside of the US: 916-445-6362). BOE representatives are available to assist Monday through Friday (except state holidays) from 8:00 a.m. to 5:00 p.m. (Pacific Time).

Elected in 2010, Chairman Jerome E. Horton is the Fourth District Member of the California State Board of Equalization, representing more than 8.5 million residents in Los Angeles County. He is also the Board of Equalization Legislative Committee chairman. He is the first to serve on the Board of Equalization with over 21 years of experience at the BOE. Horton previously served as an Assembly Member of the California State Assembly from 2000-2006.

The five-member California State Board of Equalization is a publicly elected tax board. The Board of Equalization collects more than \$50 billion annually in taxes and fees supporting state and local government services. It hears business tax appeals, acts as the appellate body for franchise and personal income tax appeals, and serves a significant role in the assessment and administration of property taxes. For more information on other taxes and fees in California, visit [www.taxes.ca.gov](http://www.taxes.ca.gov).

###